

The court incorporates by reference in this paragraph and adopts as the findings and orders of this court the document set forth below. This document has been entered electronically in the record of the United States Bankruptcy Court for the Northern District of Ohio.



Dated: June 23 2011

A blue ink signature of Mary Ann Whipple, written in a cursive style.

Mary Ann Whipple
United States Bankruptcy Judge

**IN THE UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF OHIO
WESTERN DIVISION**

In Re:

Case No. 11-30461

**MICHAEL L. PRICE
MELODY JANE PRICE
-Debtors**

Adversary Case No. 11-03069

**AGREED JOURNAL ENTRY ON
DISCHARGEABILITY OF DEBTS**

This matter came before the Court on the Debtors' complaint to determine dischargeability of debt owed to the Internal Revenue Service. The Court hereby finds that the Debtors and the Internal Revenue Service have reached an agreement through their respective counsel as to the complaint.

Therefore the Court hereby finds that the debtors' tax liabilities for the tax years 2004, 2005, and 2006 were eligible to be discharged and were discharged in the bankruptcy herein.

The debtors' tax liability, including interest, for the tax year 2007 is not eligible to be discharged, as the debtors failed to file their 2007 tax return more than three years prior to the filing date in the bankruptcy herein. However all penalties on the 2007 tax liability assessed by the Internal Revenue Service prior to bankruptcy filing date of February 3, 2011, are eligible to be discharged and therefore are discharged herein.

Approved By:

/s/ Ryan Zerby (approval via electronic mail)
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